

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF LOUISIANA
SHREVEPORT DIVISION

JOYCE VARNELL

CIVIL ACTION NO. 21-cv-256

VERSUS

JUDGE ELIZABETH E. FOOTE

WAL-MART LOUISIANA, LLC, ET AL

MAGISTRATE JUDGE HORNSBY

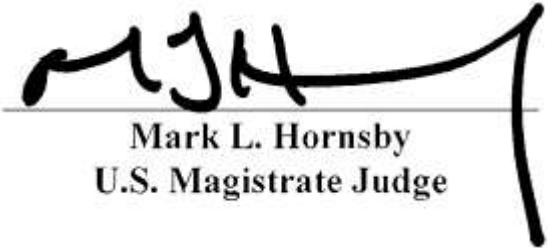
MEMORANDUM ORDER

Three Wal-Mart entities removed this case based on an assertion of diversity jurisdiction. The citizenship of the parties is alleged with specificity, and there appears to be complete diversity of citizenship and an amount in controversy in excess of \$75,000.

The only wrinkle in this case is that one party is Wal-Mart Real Estate Business Trust, which is described as a Delaware business trust, with its sole shareholder being Wal-Mart, Inc. (Delaware corporation with principal place of business in Arkansas). The citizenship of a traditional trust is usually said to be that of its trustee, but if the trust is a business trust under state law the court looks to the members of the trust, as it would for an LLC or other unincorporated association.

Delaware law recognizes a business trust, and it is treated as an unincorporated association for diversity purposes. SPV-LS, LLC v. Bergman, 2019 WL 2257244 (E.D. N.Y. 2019). Accordingly, the allegations in the notice of removal appear to be sufficient with respect to the citizenship of the business trust. The court finds that subject matter jurisdiction exists pursuant to 28 U.S.C. section 1332. This finding is preliminary and may be reconsidered sua sponte or on appropriate motion.

THUS DONE AND SIGNED in Shreveport, Louisiana, this 5th day of February,
2021.



Mark L. Hornsby
U.S. Magistrate Judge